

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:18-cv-00102-LCB-JEP
Plaintiff,	)	
	)	
v.	)	
	)	
MARK A. LOVELY,	)	
	)	
Defendant.	)	
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**UNITED STATES' MOTION FOR SUMMARY JUDGMENT**

The United States moves pursuant to Federal Rule of Civil Procedure 56 for summary judgment against the defendant Mark A. Lovely: (1) for the federal income tax, penalties and interest for the 2000, 2003 through 2006, 2010 through 2012 and 2014 tax years in the amount of \$94,317 as of September 17, 2018 plus interest and penalties that have accrued after that date until paid in full; (2) for the civil penalties assessed against him under 26 U.S.C. 6702(a) for frivolous tax submissions for the 1999, 2000, 2003 through 2006, 2010 through 2013, 2015 and 2016 tax years in the amount of \$84,427 as of September 17, 2018 plus interest that has accrued after that date until paid in full; and (3) declaring that he is not entitled to a refund for any taxes paid in connection with the 1999 through 2017 tax years.

In his counter-claim, Mr. Lovely asserts a frivolous claim for a tax refund. In support of his claim, Mr. Lovely asserts common tax defier arguments that the Courts have repeatedly rejected as frivolous. Furthermore, Mr. Lovely fails to state a claim for a

tax refund because he fails to assert that he has complied with the requirements for a claim for refund set forth in 26 U.S.C. §§ 6511 and 7422.

There is no genuine dispute as to any material fact. Mr. Lovely is a tax defier and filed frivolous tax returns for 12 of the 13 tax periods at issue. As a result, a delegate of the Secretary of the Treasury assessed federal income taxes and civil penalties against him based on income information reported by third-parties. Despite notice and demand for payment of the assessments made against him, Mr. Lovely failed to pay his outstanding federal income tax liabilities in full. Accordingly, the United States is entitled to judgment as a matter of law in the amount of his unpaid taxes, civil penalties and statutory additions.

WHEREFORE, the United States requests that the Court enter summary judgment in its favor and against the defendant Mark A. Lovely for the federal income tax and civil penalties assessed against for the 1999, 2000, 2003 through 2006 and 2010 through 2016 tax years, and declare that he is not entitled to a refund for any taxes paid in connection with the 1999 through 2017 tax years.

Date: December 17, 2018

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/s/ Erin F. Darden  
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**CERTIFICATE OF SERVICE**

I hereby certify that on December 17, 2018, I electronically filed the foregoing MOTION FOR SUMMARY JUDGMENT with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it. I also served a copy via first-class mail to:

Mark A. Lovely  
1235 Amylee Trail  
Kernersville, N.C. 27284

/s/ Erin F. Darden  
ERIN F. DARDEN  
Trial Attorney  
United States Department of Justice, Tax Division